

TABLE 9A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31 - Aug - 92

**GROUP: ROCHESTER TELEPHONE - NON-MANAGEMENT
 COMMUNICATIONS WORKERS ASSOCIATION**

	"1993 Cost - sharing"						
	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	288	9,304,346	616,495	213,562	1,482,137	490,516	12,107,056
Actives Not Yet Eligible to Retire	475	7,970,043	214,307	94,274	740,102	334,232	9,352,958
Total Accrued Liability (APBO)	763	\$17,274,389	\$830,802	\$307,836	\$2,222,239	\$824,748	\$21,460,014
<u>Annual Expense for 1992</u>							
Service Cost		\$453,238	\$11,351	\$4,694	\$90,301	\$18,814	\$578,397
Interest Cost		1,380,389	66,432	24,550	177,519	65,885	1,714,775
Amortization of Transition Obligation		1,151,626	55,387	20,522	148,149	54,983	1,430,668
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$2,985,253	\$133,170	\$49,766	\$415,969	\$139,682	\$3,723,840
<u>Pay-As-You-Go Expense</u>		\$39,824	\$817	\$1,953	\$0	\$2,412	\$45,006

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 15 years.

TABLE 10A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

**GROUP: ROCHESTER TELEPHONE – NON-MANAGEMENT
 ROCHESTER TELEPHONE WORKERS ASSOCIATION**

"1993 Cost-sharing"

	<u>Lives</u>	<u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	91	2,473,582	249,247	75,511	267,000	183,157	3,248,497
Actives Not Yet Eligible to Retire	534	5,740,969	215,585	78,399	402,612	304,751	6,742,316
Total Accrued Liability (APBO)	625	\$8,214,551	\$464,832	\$153,910	\$669,612	\$487,908	\$9,990,813
<u>Annual Expense for 1992</u>							
Service Cost		\$417,498	\$14,226	\$4,891	\$37,548	\$21,289	\$495,452
Interest Cost		656,719	37,130	12,281	53,518	38,994	798,643
Amortization of Transition Obligation		547,637	30,989	10,261	44,641	32,527	666,054
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$1,621,853	\$82,345	\$27,433	\$135,707	\$92,810	\$1,960,149
<u>Pay-As-You-Go Expense</u>		\$11,356	\$1,429	\$799	\$0	\$987	\$14,571

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 15 years.

TABLE 11A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

**GROUP: RCI, ROTELCOM, RTBMC, &
 RTMC - MANAGEMENT**

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	58	1,028,179	232,045	19,263	289,731	78,487	1,647,705
Actives Not Yet Eligible to Retire	193	219,281	63,345	3,317	66,154	17,747	369,844
Total Accrued Liability (APBO)	251	\$1,247,460	\$295,390	\$22,580	\$355,885	\$96,234	\$2,017,549
<u>Annual Expense for 1992</u>							
Service Cost		\$71,626	\$21,694	\$1,008	\$18,306	\$5,832	\$118,466
Interest Cost		99,751	23,631	1,804	28,464	7,696	161,347
Amortization of Transition Obligation		83,164	19,693	1,505	23,726	6,416	134,503
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$254,541	\$65,018	\$4,317	\$70,496	\$19,944	\$414,316
<u>Pay-As-You-Go Expense</u>		\$1,157	\$0	\$55	\$0	\$68	\$1,280

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 15 years.

TABLE 12A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31 - Aug - 92

GROUP: AUSALE

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	4	165,378	30,712	0	11,217	4,590	211,897
Actives Not Yet Eligible to Retire	16	243,298	34,638	0	2,844	5,683	286,463
Total Accrued Liability (APBO)	20	\$408,676	\$65,350	\$0	\$14,061	\$10,273	\$498,360
<u>Annual Expense for 1992</u>							
Service Cost		\$21,714	\$3,133	\$0	\$502	\$505	\$25,855
Interest Cost		32,686	5,228	0	1,124	821	39,860
Amortization of Transition Obligation		25,542	4,084	0	879	642	31,148
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$79,942	\$12,445	\$0	\$2,505	\$1,969	\$96,862
<u>Pay-As-You-Go Expense</u>		\$214	\$0	\$0	\$11	\$10	\$235

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 16 years.

TABLE 13A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: BREEZEWOOD

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		0	0	0	0	0	0
Amortization of Transition Obligation		0	0	0	0	0	0
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$0	\$0	\$0
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 20 years.

TABLE 14A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: CANTON

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	2	\$101,732	\$0	\$0	\$0	\$2,511	\$104,243
Actives Eligible to Retire	2	0	0	0	0	2,417	2,417
Actives Not Yet Eligible to Retire	12	0	0	0	0	1,775	1,775
Total Accrued Liability (APBO)	16	\$101,732	\$0	\$0	\$0	\$6,703	\$108,435
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$210	\$210
Interest Cost		7,980	0	0	0	528	8,508
Amortization of Transition Obligation		4,423	0	0	0	291	4,715
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$12,404	\$0	\$0	\$0	\$1,029	\$13,432
<u>Pay-As-You-Go Expense</u>		\$4,032	\$0	\$0	\$0	\$212	\$4,244

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 23 years.

TABLE 15A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: C,C,&S

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	3	\$27,596	\$0	\$0	\$0	\$0	\$27,596
Actives Eligible to Retire	1	5,124	0	0	0	0	5,124
Actives Not Yet Eligible to Retire	22	48,900	0	0	0	0	48,900
Total Accrued Liability (APBO)	26	\$81,620	\$0	\$0	\$0	\$0	\$81,620
<u>Annual Expense for 1992</u>							
Service Cost		\$3,320	\$0	\$0	\$0	\$0	\$3,320
Interest Cost		6,188	0	0	0	0	6,188
Amortization of Transition Obligation		4,534	0	0	0	0	4,534
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$14,042	\$0	\$0	\$0	\$0	\$14,042
<u>Pay-As-You-Go Expense</u>		\$8,710	\$0	\$0	\$0	\$0	\$8,710

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 18 years.

TABLE 16A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: CITIZENS

	<u>Lives</u>	<u>*1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	8	0	0	0	9,665	0	9,665
Total Accrued Liability (APBO)	8	\$0	\$0	\$0	\$9,665	\$0	\$9,665
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$654	\$0	\$654
Interest Cost		0	0	0	773	0	773
Amortization of Transition Obligation		0	0	0	483	0	483
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$1,911	\$0	\$1,911
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$1	\$0	\$1

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 20 years.

TABLE 17A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31 - Aug - 92

GROUP: DEPUE

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	3	\$146,573	\$0	\$38,802	\$110,652	\$34,154	\$330,181
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	3	\$146,573	\$0	\$38,802	\$110,652	\$34,154	\$330,181
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		11,466	0	2,952	8,723	2,648	25,789
Amortization of Transition Obligation		6,980	0	1,848	5,269	1,626	15,723
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$18,446	\$0	\$4,800	\$13,992	\$4,274	\$41,511
<u>Pay-As-You-Go Expense</u>		\$6,627	\$0	\$3,876	\$3,298	\$2,154	\$15,955

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 21 years.

TABLE 18A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: ENTERPRISE

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	15	\$0	\$0	\$0	\$0	\$10,086	\$10,086
Actives Eligible to Retire	7	0	0	0	0	4,964	4,964
Actives Not Yet Eligible to Retire	79	0	0	0	0	13,776	13,776
Total Accrued Liability (APBO)	101	\$0	\$0	\$0	\$0	\$28,826	\$28,826
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$1,192	\$1,192
Interest Cost		0	0	0	0	2,268	2,268
Amortization of Transition Obligation		0	0	0	0	1,517	1,517
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$0	\$4,978	\$4,978
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$969	\$969

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 19 years.

TABLE 19A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: FAIRMOUNT

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	2	\$13,847	\$0	\$0	\$0	\$0	\$13,847
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	2	\$13,847	\$0	\$0	\$0	\$0	\$13,847
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		1,059	0	0	0	0	1,059
Amortization of Transition Obligation		577	0	0	0	0	577
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$1,636	\$0	\$0	\$0	\$0	\$1,636
<u>Pay-As-You-Go Expense</u>		\$1,242	\$0	\$0	\$0	\$0	\$1,242

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 24 years.

TABLE 20A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: HIGHLAND

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	69	\$1,857,554	\$520,057	\$0	\$900,035	\$63,826	\$3,341,472
Actives Eligible to Retire	39	1,609,942	320,894	0	314,675	39,811	2,285,322
Actives Not Yet Eligible to Retire	220	3,687,315	475,371	0	485,268	65,743	4,713,697
Total Accrued Liability (APBO)	328	\$7,154,811	\$1,316,322	\$0	\$1,699,978	\$169,380	\$10,340,491
<u>Annual Expense for 1992</u>							
Service Cost		\$279,221	\$38,267	\$0	\$36,799	\$5,260	\$359,546
Interest Cost		567,147	104,185	0	132,782	13,317	817,430
Amortization of Transition Obligation		447,176	82,270	0	106,249	10,586	646,281
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$1,293,544	\$224,722	\$0	\$275,829	\$29,162	\$1,823,257
<u>Pay-As-You-Go Expense</u>		\$133,513	\$28,570	\$0	\$81,993	\$5,962	\$250,038

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 16 years.

TABLE 21A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: ILLINOIS TELCO

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	3	180,582	0	0	0	0	180,582
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	3	\$180,582	\$0	\$0	\$0	\$0	\$180,582
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		14,447	0	0	0	0	14,447
Amortization of Transition Obligation		25,797	0	0	0	0	25,797
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$40,244	\$0	\$0	\$0	\$0	\$40,244
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 7 years.

TABLE 22A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: LAKESHORE

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	2	\$146,827	\$10,707	\$0	\$79,653	\$1,684	\$238,871
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	2	\$146,827	\$10,707	\$0	\$79,653	\$1,684	\$238,871
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		11,569	857	0	6,260	135	18,821
Amortization of Transition Obligation		6,992	510	0	3,793	80	11,375
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$18,561	\$1,366	\$0	\$10,053	\$215	\$30,195
<u>Pay-As-You-Go Expense</u>		\$4,504	\$0	\$0	\$2,863	\$0	\$7,367

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 21 years.

TABLE 23A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: LAKEWOOD

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		0	0	0	0	0	0
Amortization of Transition Obligation		0	0	0	0	0	0
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$0	\$0	\$0
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 20 years.

TABLE 24A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: LAMAR COUNTY

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		0	0	0	0	0	0
Amortization of Transition Obligation		0	0	0	0	0	0
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$0	\$0	\$0
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 25A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: MID-SOUTH

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	1	\$5,022	\$0	\$0	\$0	\$0	\$5,022
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	1	\$5,022	\$0	\$0	\$0	\$0	\$5,022
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		353	0	0	0	0	353
Amortization of Transition Obligation		884	0	0	0	0	884
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$1,237	\$0	\$0	\$0	\$0	\$1,237
<u>Pay-As-You-Go Expense</u>		\$1,237	\$0	\$0	\$0	\$0	\$1,237

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 19 years and includes additional unrecognized transition obligation equal to excess benefit payments.

TABLE 26A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31 - Aug - 92

GROUP: MIDWAY

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		0	0	0	0	0	0
Amortization of Transition Obligation		0	0	0	0	0	0
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$0	\$0	\$0	\$0	\$0	\$0
<u>Pay-As-You-Go Expense</u>		\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 20 years.

TABLE 27A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: MINOT

	<u>Lives</u>	<u>*1993 Cost-sharing*</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	4	\$356,309	\$0	\$0	\$10,059	\$0	\$366,368
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	64	493,991	0	0	15,965	0	509,956
Total Accrued Liability (APBO)	68	\$850,300	\$0	\$0	\$26,024	\$0	\$876,324
<u>Annual Expense for 1992</u>							
Service Cost		\$44,866	\$0	\$0	\$1,157	\$0	\$46,023
Interest Cost		67,406	0	0	2,069	0	69,475
Amortization of Transition Obligation		38,650	0	0	1,183	0	39,833
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$150,922	\$0	\$0	\$4,409	\$0	\$155,331
<u>Pay-As-You-Go Expense</u>		\$15,749	\$0	\$0	\$329	\$0	\$16,078

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 22 years.

TABLE 28A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

GROUP: MONDOVI

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	2	\$132,884	\$16,576	\$0	\$0	\$596	\$150,056
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	8	96,381	12,558	0	0	537	109,476
Total Accrued Liability (APBO)	10	\$229,265	\$29,134	\$0	\$0	\$1,133	\$259,532
<u>Annual Expense for 1992</u>							
Service Cost		\$7,761	\$1,067	\$0	\$0	\$43	\$8,871
Interest Cost		18,072	2,301	0	0	89	20,463
Amortization of Transition Obligation		11,463	1,457	0	0	57	12,977
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$37,297	\$4,825	\$0	\$0	\$189	\$42,310
<u>Pay-As-You-Go Expense</u>		\$6,850	\$751	\$0	\$0	\$47	\$7,648

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 20 years.

TABLE 29A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31 - Aug - 92

GROUP: MONROEVILLE

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	5	\$50,037	\$0	\$0	\$0	\$0	\$50,037
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	5	\$50,037	\$0	\$0	\$0	\$0	\$50,037
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		3,717	0	0	0	0	3,717
Amortization of Transition Obligation		3,566	0	0	0	0	3,566
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$7,283	\$0	\$0	\$0	\$0	\$7,283
<u>Pay-As-You-Go Expense</u>		\$7,283	\$0	\$0	\$0	\$0	\$7,283

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 22 years and includes additional unrecognized transition obligation equal to excess benefit payments.

TABLE 30A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: MT. PULASKI

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	4	\$103,233	\$0	\$0	\$0	\$0	\$103,233
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	10	46,057	0	0	0	0	46,057
Total Accrued Liability (APBO)	14	\$149,290	\$0	\$0	\$0	\$0	\$149,290
<u>Annual Expense for 1992</u>							
Service Cost		\$7,054	\$0	\$0	\$0	\$0	\$7,054
Interest Cost		11,567	0	0	0	0	11,567
Amortization of Transition Obligation		6,786	0	0	0	0	6,786
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$25,407	\$0	\$0	\$0	\$0	\$25,407
<u>Pay-As-You-Go Expense</u>		\$9,582	\$0	\$0	\$0	\$0	\$9,582

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 22 years.

TABLE 31A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: ONTONAGON

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	1	\$0	\$0	\$0	\$0	\$4,496	\$4,496
Actives Eligible to Retire	5	76,630	6,708	0	0	14,778	98,116
Actives Not Yet Eligible to Retire	11	0	0	0	0	10,704	10,704
Total Accrued Liability (APBO)	17	\$76,630	\$6,708	\$0	\$0	\$29,978	\$113,316
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$781	\$781
Interest Cost		6,130	537	0	0	2,383	9,050
Amortization of Transition Obligation		4,789	419	0	0	1,874	7,082
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$10,919	\$956	\$0	\$0	\$5,038	\$16,913
<u>Pay-As-You-Go Expense</u>		\$12	\$0	\$0	\$0	\$378	\$390

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 16 years.

TABLE 32A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31-Aug-92

GROUP: ORION

	<u>Lives</u>	<u>"1993 Cost-sharing"</u> <u>Medical Insurance</u>	<u>Part B</u> <u>Premiums</u>	<u>Reimbursement</u> <u>Account</u>	<u>Life</u> <u>Insurance</u>	<u>Telephone</u> <u>Discount</u>	<u>Grand</u> <u>Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	0	\$0	\$0	\$0	\$0	\$0	\$0
Actives Eligible to Retire	1	65,816	10,622	0	0	1,499	77,937
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	1	\$65,816	\$10,622	\$0	\$0	\$1,499	\$77,937
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		5,030	850	0	0	115	5,995
Amortization of Transition Obligation		3,872	625	0	0	88	4,585
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$8,901	\$1,475	\$0	\$0	\$203	\$10,579
<u>Pay-As-You-Go Expense</u>		\$5,999	\$0	\$0	\$0	\$119	\$6,118

Notes: (1) Discount Rate = 8% per annum.

(2) Transition Obligation is amortized over 17 years.

TABLE 33A
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT WELFARE BENEFITS VALUATION
 AS OF JANUARY 1, 1992
 (Numbers may not add due to rounding)

31 - Aug - 92

GROUP: OSWAYO

	<u>Lives</u>	"1993 Cost-sharing" <u>Medical Insurance</u>	<u>Part B Premiums</u>	<u>Reimbursement Account</u>	<u>Life Insurance</u>	<u>Telephone Discount</u>	<u>Grand Total</u>
<u>Accrued Liability @ 1/1/92</u>							
Retirees	3	\$87,302	\$26,324	\$0	\$1,920	\$9,695	\$125,241
Actives Eligible to Retire	0	0	0	0	0	0	0
Actives Not Yet Eligible to Retire	0	0	0	0	0	0	0
Total Accrued Liability (APBO)	3	\$87,302	\$26,324	\$0	\$1,920	\$9,695	\$125,241
<u>Annual Expense for 1992</u>							
Service Cost		\$0	\$0	\$0	\$0	\$0	\$0
Interest Cost		6,694	2,081	0	148	745	9,668
Amortization of Transition Obligation		5,456	1,645	0	120	606	7,828
Prior Service Cost		0	0	0	0	0	0
Gains and Losses		0	0	0	0	0	0
Expected Return on Plan Assets		0	0	0	0	0	0
Net Periodic Expense		\$12,150	\$3,726	\$0	\$268	\$1,351	\$17,496
<u>Pay-As-You-Go Expense</u>		\$7,400	\$629	\$0	\$138	\$786	\$8,953

Notes: (1) Discount Rate = 8% per annum.
 (2) Transition Obligation is amortized over 16 years.